

<p>CERM-A</p> <p>Office Memorandum 10-1-3</p>	<p>Department of the Army U.S. Army Corps of Engineers Washington, DC 20314-1000</p>	<p>OM 10-1-3</p> <p>15 December 1995</p>
	<p>Organization and Functions</p> <p>U.S. ARMY CORPS OF ENGINEERS FINANCE CENTER</p>	
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CERM-A

DEPARTMENT OF THE ARMY
U.S. Army Corps of Engineers
Washington, DC 20314-1000

OM 10-1-3

Memorandum
No 10-1-3

15 December 1995

Organization and Functions
U.S. ARMY CORPS OF ENGINEERS FINANCE CENTER

1. Purpose. This Memorandum:

a. Designates the major organizational elements, responsibilities, and functions of the U.S. Army Corps of Engineers (USACE) Finance Center (UFC), a field operating activity (FOA) of USACE.

b. Establishes policy and prescribes procedures for making changes to the organization, responsibilities, and functions within the USACE Finance Center (CERN-A).

2. Applicability. This memorandum applies to the USACE Finance Center (UFC).

3. References.

a. DMRD 910, Capitalization of the Finance and Accounting Activities.

b. Joint Travel Regulations, Vols I & II.

c. AR 11-7, Internal Review and Audit Compliance Program.

d. AR 37-106, Finance and Accounting for Installation Travel and Transportation Allowances.

e. ER 10-1-2, General Policies.

f. CSR 10-5, Headquarters, U. S. Army Chief of Staff

g. OM-1-1, Headquarters, U.S. Army Corps of Engineers.

4. Definitions. CSR 10-5, APP A, contains a list of definitions frequently used terms such as function, organizational elements, etc.

5. General Organizational Policy.

a. The official organization of the UFC is represented in the five appendices to this OM (A through E). As changes occur, the official structure is that approved in accordance with (IAW) this OM. Force structure management documents, publications, correspondence and organizational charts issued by elements of CERN-A, will be in agreement with the official organization published herein, as modified by any changes that have subsequently been approved IAW paragraph 6 below.

b. Organizational nomenclature. The progression for the CERN-A organization is directorate, or separate office, division, branch, section and unit. Each mission element chief (i.e., directorate chief), will serve as, and be appropriately titled, the deputy director of the UFC for their primary mission area. Non-mission elements below directorate level will be titled offices, and below separate office level elements will be titled divisions. A Deputy or separate office chief who wishes to establish any division, branch, section, or unit with fewer than six positions must provide convincing evidence of the organizational need to establish such element. Exceptions to this policy will be reviewed on a case-by-case basis by the Director.

c. Supervisory ratio. The current Federal target of 1:10 will be used as a guide.

d. Directorate versus office. Designation of "directorate" generally implies a mission operation; office generally implies a support operation. Exception to this rule can be made at the discretion of the Director. (An exception might arise when a separate office has a large staff and the functions are unusually wide-ranging with major involvement in mission accomplishment.)

e. Basis for changes. Only changes in organization and functions that offer clear, demonstrable advantages over the status quo will be considered. If the benefits are marginal, CERN-A will rely on the status quo. To provide the Director, CERN-A with an independent evaluation, proposed changes in organization or functions will first be submitted to the Deputy Director for Administration (DFA) for review, comment and coordination as appropriate. Changes include any additions, deletions, or retitling of organizational elements, or revisions to statements of functions at section level or above. No announcement or implementation of changes will be made until the full process of review and approval is completed.

f. Description of functions. The statement of functions will be maintained in brief form. They should tell in a few words what is done, not how it is done or for whom the function is performed. Such phrases as assists the director, or description of skills involved and workload figures should be avoided in the functions statement although they may be important in a position description.

g. Common functions. Those functions that are common to all organizational elements should not be included in functional statements. Examples: coordination, implementation or preparation of directives, attendance at conferences, technical advice and assistance, field visits, and similar functions inherent in administration of operating functions.

6. Authorities.

a. Deputy directors and separate office chiefs may approve changes below section level, simultaneously providing notice to the DFA. The DFA must notify the principal deputy director (PDD) of CERN-A, of changes below section level.

b. The DFA*s role for proposed changes at section level and higher is to coordinate and integrate such request and present them to the executive office for decision by the Director. The DFA will provide an independent assessment and recommendation for approval or disapproval.

7. Procedures.

a. Proposed changes to organization and functions.

(1) Deputies and separate office chiefs will submit organizational change requests to the DFA for all proposed changes in organizational structure, titles, or functions of elements at section level and above. The request should contain ample explanation of the proposed change so that DFA can make an informed review. As a minimum, the following supporting information should accompany the proposed change: (a) the problem or situation that gives rise to the request for change; (b) the alternatives, including advantages and disadvantages of each alternative; (c) the increases or decreases in costs and force structure if the change is approved; Cd) the coordination performed with counterpart elements that may be affected by the change and their input; and (e) the consequences of maintaining the current organization structure.

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(2) Proposed changes within the DFA of the type and level described in subparagraph (1) above will be submitted to the Director*s office for review by the PDD and approval by the Director. Once the request is approved, the DFA will make the necessary notifications and document changes as required.

b. Proposed changes to the executive office and the basic "top blocks" organization, mission and functions will be submitted to HQUSACE, CERM-M for approval (top blocks are defined as the next level of subordination immediately under the office of the director; i.e, directorate/separate office). For these changes the deputy for.., or separate office chief will submit a coordinated memorandum through the DFA to the director which provides, as background, the information and data IAW paragraph 7 a(1) above. The Director may disapprove such requests, however, approval can only be granted by the HQUSACE. Requests desiring HQUSACE approval will be forwarded to HQUSACE, ATTN: CERM-M.

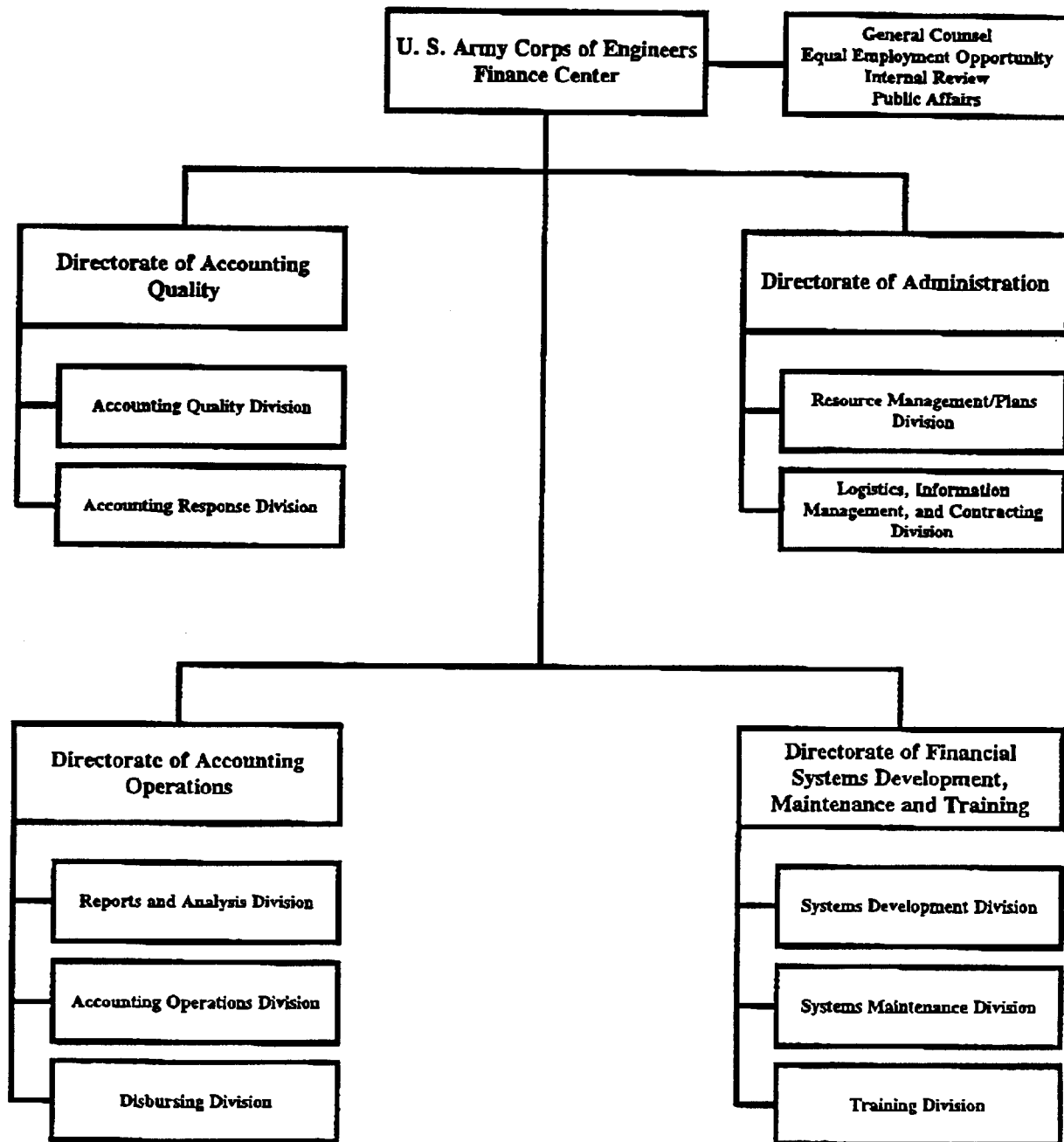
FOR THE COMMANDER:



ROBERT H. GRIFFIN
Colonel, Corps of Engineers
Chief of Staff

5 Appendixes

- APP A - Executive Office, (UFC)
- APP B - Accounting Quality
- APP C - Administration
- APP D - Accounting Operations
- APP E - Fin Sys Dev, Maint & Training



EXECUTIVE OFFICE, USACE FINANCE CENTER

MISSION:

Directs the execution of a broad and comprehensive range of operational finance and accounting (F&A) services for the U.S. Army Corps of Engineers (USACE).

DIRECTOR:

Serves as the head of the USACE Finance Center (UFC), a field operating activity of the USACE under the staff direction of the Director of Resource Management (DRM). As director of the UFC, leads, directs, supervises and manages the execution of the operational finance and accounting day-to-day support and long term financial planning for USACE. Develops and maintains capability to mobilize F&A support services in response to national security and domestic emergencies and to support other Federal initiatives as required. As chief operational finance and accounting program manager; is responsible for all aspects of military, civil and revolving fund activities and payroll; continuing review, analysis, development, and deployment of cost effective accounting processes within the USACE.

PRINCIPAL DEPUTY DIRECTOR (PDD):

Serves as a full deputy and a principal assistant and advisor to the director by supervising and coordinating the overall activities of the UFC. By delegation from the director, the PDD, has final authority on both the military and civil accounting and program responsibilities of the director.

ADMINISTRATIVE OFFICER:

Serves as primary assistant to the Director and PDD. Performs overall coordination and management of the operation and administration of the UFC. Directs and monitors the staff in carrying out decisions, staffing actions, policy issues, plans, or other final actions emanating from the director or PDD. Performs final review, coordination, and clearance of internal and external staff actions directed to the director. Responsible for implementation maintenance of a cost effective administrative system that affords the director timely and accurate responses to internal and external requirements of the UFC.

**SPECIAL SUPPORT STAFF
Mission**

The Special Support Staff supports the Director and Principal Deputy Director (PDD) on issues and concerns relating to Legal, Equal Employment Opportunity, Internal Review and Public Affairs. HQUSACE will provide technical and administrative guidance to the UFC*s Director and Principal Deputy Director, on non-routine or sensitive issues.

Functions:

The UFC*s Special Support Staff accomplishes the mission through the separate distinct offices. They include General Counsel Office, Equal Employment Opportunity Office, the Internal Review Office and Public Affairs.

**FOA COUNSEL
Mission**

The FOA Counsel serves as the principal legal counsel to the UFC. Provides legal advice, guidance and legal services to the UFC*s Director and PDD. Serves as liaison with other agencies on legal issues relating to the UFC and manages assigned programs. Overall command and control resides with the Office of General Counsel, HQUSACE and is administered through the appropriate channels (i.e., district, division, FOA, or retained at HQUSACE).

Functions:

1. Manages the UFC FOA Counsel Office and ensures that consistent legal advice is provided for the UFC*s director and staff on all facets of Federal fiscal law.
2. Performs UFC Office of FOA Counsel duties including contract and procurement law, civilian personnel and labor law, fiscal environmental and administrative law. Provides ethics training for UFC team members and serves as the UFC*s point of contact for the USACE Standards of Conduct and Ethics Programs.
3. Serves as member of the UFC*s Negotiating Team.
4. Serves as the sole authority for the release of official information in litigation and the approval of testimony by UFC personnel. Provides legal advice pertaining to Freedom of Information Act (FOIA), the Privacy Act, labor management relations and personnel.

5. Represents the UFC at hearings before the Equal Employment Opportunity Commission, Merit System Protection Board (MSPB), local unions, state unemployment compensation claims, Federal Labor Relations Authority of unfair labor practices and the Federal Impasses Panel.

6. Process, monitor, provide legal reviews and make recommendations to the approval authority on loss of funds and relief of liability requests. Analyze, monitor, control and act as funds administrator for loss of funds. Provide procedural and legal guidance to Defense Accounting Offices and other officials.

EQUAL EMPLOYMENT OPPORTUNITY (EEO) Mission

Acts as principal advisor regarding the development, execution and evaluation of the UFC's Equal Employment Opportunity (EEO) Program. Plan, coordinate, and supervise the execution of EEO policies, objectives, and programs for the UFC, in accordance with appropriate regulations for HQUSACE, and appropriate directives for the Office of Personnel Management, Equal Employment Opportunity Commission and Department of Defense.

Functions:

1. Serves as principal EEO advisor to the Director and staff, to assist in the accomplishment of their missions.

2. Plans, develops and manages the affirmative action program for minorities and women in accordance with legal and regulatory guidance.

3. Manages the EEO complaints processing system to ensure compliance with legal and regulatory requirements.

4. Conducts internal program evaluation to ensure EEO statutory and regulatory compliance.

5. Develops policy and guidance to assure that proper resources are provided for EEO mission accomplishment.

6. Monitors, assesses and reports on the EEO climate of the UFC.

7. Directs and manages EEO training to keep the work force informed of current policies and initiatives.

INTERNAL REVIEW
Mission

The Internal Review Office is responsible for all aspects of the UFC*s Internal Audit and Review program. This includes the identification of functions or areas for review. Conduct audits, surveys, and reviews which provide the UFC*s Director with detailed information regarding performance efficiencies, and to detect potential for the existence of fraud, waste, illegal practices, or mismanagement.

Functions:

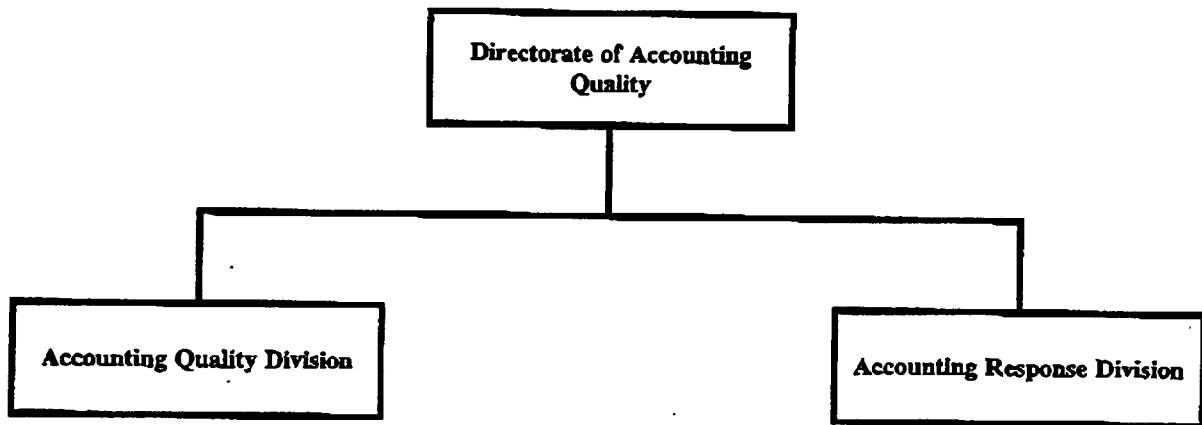
1. Administers the UFC*s Internal Review Program at the center by scheduling operational reviews of functions performed.
2. Monitors/tracks corrective actions to approved audit recommendations. Performs follow-up, in-place management corrective actions to approved audit recommendations.
3. Plans and executes the UFC AR 11-7 internal review program activities.
4. Reviews DoD, OMB, Army, and USACE circulars and directives and Public Laws, and initiate compliance reviews on automated pay and applicable accounting systems and internal office procedures to determine adequacy of controls to prevent or detect fraud, waste, abuse or mismanagement. Collects and analyzes data to determine weaknesses and potential areas of concern in controls or procedures. Assists management by making recommendations for remedial actions and developing control procedures and techniques designed to reduce the potential for fraud, waste, abuse or mismanagement.
5. Provides external audit liaison/coordination to include processing responses to audit draft and final reports.
6. Initiates analyses and reviews of documentation, test data and system specifications to ensure compliance with existing directives. The scope of the reviews will further ensure that edits exist within the system to prevent fraud, waste or abuse.
7. Acts as UFC advisor and liaison in matters referred to governmental investigative agencies.

PUBLIC AFFAIRS
Mission

Acts as principal advisor and assistant to the Director UFC in all public affairs matters and direct public affairs programs for the UFC.

Functions:

1. Provides limited visual information services in support of public affairs and protocol objectives.
2. Provides protocol support (plans conferences, retirements and special events, oversees all arrangements for distinguished visitors, coordinates receipt and issuance of invitations for directors)
3. Oversees development and preparation of informational materials and programs aimed at specialized publics to include the reviewing and clearing of official speeches and writings that are to be presented or published in the civilian domain by UFC team members.
4. Acts as the UFC*s central point of contact for all inquiries from Congress, the media, other organizations and the general public. Prepares and/or coordinates responses to such inquiries.
5. Develops internal information program, articles for publication and press kits, fact sheets and biographies including the publication of the UFC*s newsletter issued to all team members and customers.
6. Handles all media inquiries and press releases.
7. Executes the Privacy Act/Freedom of Information Act requirements for the center.
8. Disseminates official information on finance and accounting subjects and acts as technical liaison to public affairs offices worldwide through established channels.
9. Provides feedback to the Director UFC and senior staff about employee and customer understanding, support and ability to effectively use UFC policy and programs. Identify, develop and execute programs to improve these levels of understanding and support.
10. Acts as liaison between local internal audiences, customers and HQUSACE Public Affairs Office.



DIRECTORATE OF ACCOUNTING QUALITY
Mission

Serves as the deputy director of the USACE Finance Center (UFC) for accounting quality. Leads, directs, manages, and provides staff supervision for the execution of the UFC Accounting Quality and Assistance Program. Conducts accounting quality and assistance reviews covering all USACE Finance and Accounting (F&A) functions. Provides formal reports, makes recommendations, and provides resolutions based on evaluation of internal controls and F&A principles, operating procedures, and regulations. Provides assistance and/or training with F&A functions as needed throughout USACE. Provides a full range of quality resource consultation and advisory services to managers, supervisors and employees of the UFC. Promotes the continuance of total quality management (TQM) initiatives and implements and manages changes in production operations, management practices and employee involvement. Monitors and oversees the USACE F&A operational network through review and analysis of selected management reports. Serves as the UFC source for statistical research projects and analyses, statistical sampling designs, and statistical measurement programs for the development of F&A performance standards, goals, and objectives.

ACCOUNTING QUALITY DIVISION

Functions:

1. Conducts accounting quality reviews USACE-wide, performs evaluations and analyses of procedures, processes, operations, and systems. Completes the USACE Accounting Quality Checklist for each site reviewed, using it as a guide to identify trends and determine problems and their causes, and assess the potential for on-site assistance. Provides a formal written report with completed checklist to each commander reviewed which addresses their level of regulatory compliance and states if a follow-up review is necessary.
2. Provides recommendations and/or resolutions to the UFC director when reviews indicate a need to improve or correct USACE F&A controls or policies.
3. Maintains a USACE-wide F&A Accounting Quality Checklist in sufficient detail to cover significant processes in each F&A function.

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4. Exercises staff supervision over the administrative post audit of civil vouchers and disbursing officer papers (31 USC 3521). Review completed post audits for timeliness and sufficiency.

5. Plan, organize and administer uniform TQM philosophies and establish TQM policies and procedures throughout the UFC. Consult with and advise managers and supervisors regarding TQM education, training and facilitator services. Facilitates goal setting at all levels of the organization. Review and prioritize issues, apply concepts and ideas for action and implementation. Create manual and computer models to monitor the status of process concerns and to evaluate the effects of quality improvement process modifications. Conduct studies for upper management to determine the cause and scope of a quality or process concern, to evaluate effectiveness of TQM within the UFC and to identify potential areas for improvement. Coordinate, develop and/or provide a comprehensive TQM curriculum for all levels of center personnel. Promote and cultivate the TQM concept to all levels of management, employees and outside activities in both public and private sectors.

6. Provides cash verification with the UFC agents and deputies.

7. Staffs and manages the Cash Verification Board which examines and verifies accounts of the finance (disbursing) officers, fund cashiers and other accounts as directed by the Director of the UFC.

ACCOUNTING RESPONSE DIVISION

Functions:

1. Provides support to USACE F&A offices experiencing operational problems. Conduct accounting assistance visits to alleviate backlogs, train personnel, and ensure operational stability. Formal trip reports will be provided the UFC director stating the objectives and accomplishments of each visit by F&A function.

2. Assist USACE F&A offices with CEFMS deployment and UFC consolidation efforts.

3. Reviews and analyzes USACE F&A operations through the use of the monthly operations report and other selected management reports. Coordinates with functional proponents to ensure the establishment of performance indicators for the full range of F&A functions. Coordinates with functional area system proponents to

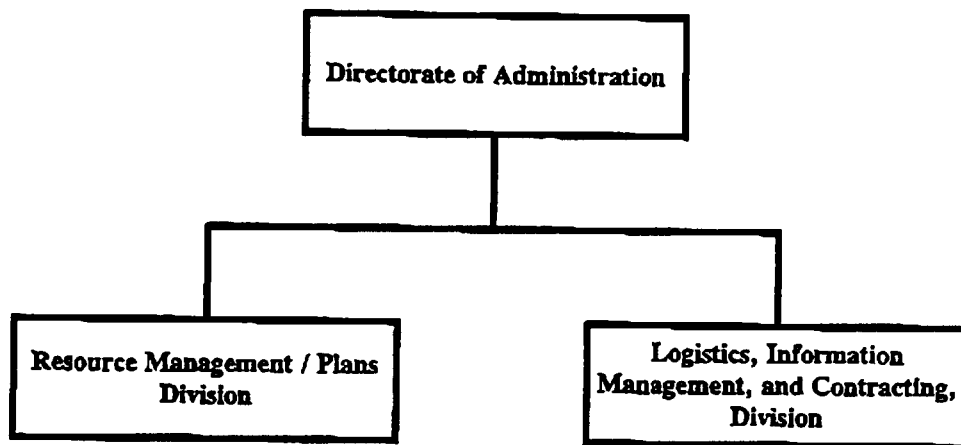
ensure development of management data necessary for use as performance indicators.

4. Develops and provides recommendations for improvements to various F&A operations and functions based on review and analysis of operations data, accounting quality and assistance reviews, and other available information.

5. Recommends and prepares USACE F&A network statistical data in formats required for the UFC director and HQUSACE Command Management Reviews and other formats as required.

6. Serves as the UFC source for statistical research projects and analyses, statistical sampling designs, and statistical measurement programs for the development of F&A performance standards, goals, and objectives.

7. Identifies and ensures training is provided for a cadre of personnel within the UFC that stands ready to provide on-site assistance in response to natural or national emergencies.



DIRECTORATE OF ADMINISTRATION
Mission

Serves as the deputy director of the UFC for administration. Leads, directs, manages and supervises staff in the execution of a comprehensive administration program that includes resource management, strategic business plans, internal automated administrative systems, procurement and contracting, logistics, and administrative support for the center.

RESOURCES MANAGEMENT/PLANS DIVISION
Mission

Establishes UFC*s policies for and performs: resource planning, programming, budgeting, revolving fund support, manpower management, productivity organizational efficiencies and finance and accounting support policies. Plans, coordinates and administers the financial management/analysis program, to include responsibility for overall budget formulation, execution, and outyear programming requirements for the UFC.

Establishes and maintains liaison with the supporting Human Resources office for the purpose of providing broad-based personnel management programs support for the UFC.

Functions:

1. Coordinates and submits manpower and budget requirements.
2. Monitor budget execution, develops and monitors unit costs.
3. Provides financial management information and reports.
4. Performs economic analysis and cost studies for the UFC as needed.
5. Provides liaison office support including certification of funds availability.
6. Serves as the primary focal point for consolidation management.
7. Administers mobilization, the continuity of operations plan (COOP), and disaster preparedness programs.

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8. Serves as liaison for strategic business plans by collecting and analyzing inputs from performance data and other sources.
9. Provides Federal Managers Financial Integrity Act (FMFIA) coordination. Schedules management control reviews (MCRs) and risk assessments and provides detailed results/reports to the operating location director.
10. Provides local recruiting and staffing assistance for the UFC*s servicing personnel office.
11. Conducts in-processing and provides orientations for new employees.
12. Receives and initiates processing of worker*s compensation claims.
13. Receives, reviews, and transmits requests for personnel actions to the supporting Human Resource processing site.

LOGISTICS, INFORMATION MANAGEMENT, AND CONTRACTING DIVISION
Mission

Acts as principal advisor and assistant to the Director UFC pertaining to administrative and information requirements, procurement and contracting, and logistical support. Provides administrative, contracting, information management, and logistical support for the UFC. Assist in the investigation and acquisition, procurement, development, or implementation of new technology and business procedures that may be applicable to the general operations of the UFC. Serves as the liaison with other finance centers and HQUSACE on system development efforts.

Functions:

1. Logistics.
 - a. Executes all logistics responsibilities for transportation, supply, maintenance, and facilities.
 - b. Performs all transportation functions (traffic management, and travel management)
 - c. Develops, implements, and administrates travel management policy and performs travel management functions.

d. Performs all supply functions (authorizations, acquisitions, distribution, financial, storage, issuance, formal property accountability, re-utilization, utilization, recycling, and disposal of property) for the UFC to ensure proper use, care, custody, safekeeping, reutilization and disposal of government property.

e. Plans, directs and executes the maintenance program for all personal property, both owned and leased.

f. Ensures proper maintenance and repair of UFC equipment, to include, record keeping, repair parts, maintenance training and management practices.

g. Manages the real property program, which includes, space management, program planning, development and reporting, and real property program execution, buildings and grounds maintenance and repair.

h. Serves as the organization's fire marshal, and the proponent for the Army energy conservation and Army Communities of Excellence (ACOE).

2. Information Management.

a. Provides all internal automated data processing requirements to include establishment and maintenance of local area networks, office automation and communication support and coordinates the acquisition of computer hardware and software.

b. Manages mail room activities, publications and forms (to include distribution), and message traffic.

c. Provides for telephones, utilities and uninterruptible power supplies.

d. Provides centralized data administration services and physical security of UFC's ADP resources.

e. Administers the Records Management Program.

f. Provides for investigation, acquisition, development or implementation of new technology and business procedures that may be applicable to the general operations of the UFC.

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3. Contracting.

a. Provides for contractual arrangements for buildings and grounds, building and equipment maintenance, equipment and repair, health services, fire/police protection and storage.

b. Provides contract technical administrative representation for service providers.

c. Manages the acquisition program for the UFC which includes contracting for goods and services and small purchase procurements.

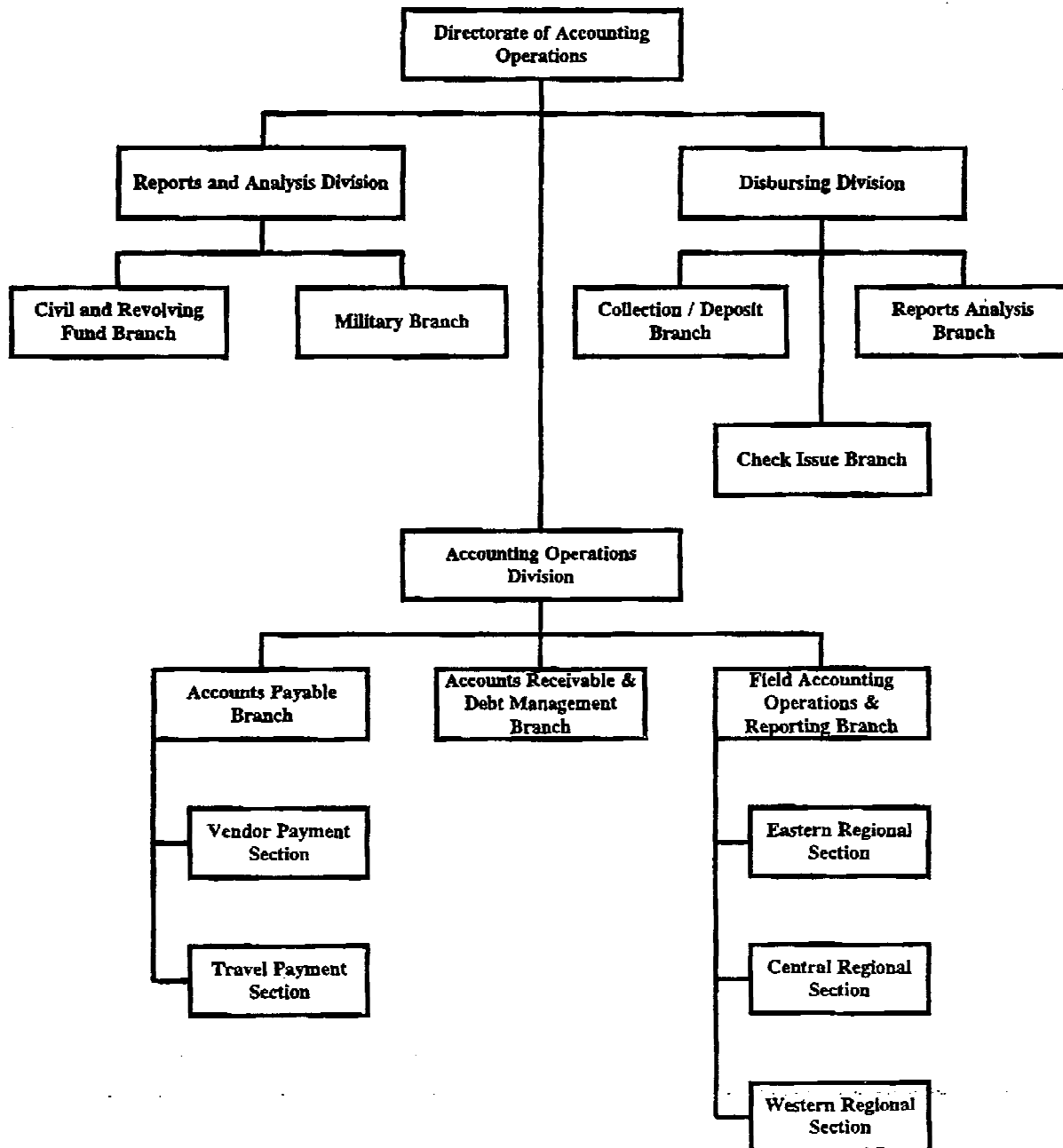
4. Other Duties.

a. Executes the safety and occupational program.

b. Administers government charge card program.

c. Negotiates for Inter-service support agreements and Base Operations support as appropriate.

d. Manages the physical security program.



DIRECTORATE OF ACCOUNTING OPERATIONS
Mission

Serves as the deputy director of the UFC for accounting operations. Leads, directs, manages and supervises the execution of the consolidated finance and accounting operations for the USAGE Finance Center (UFC). Responsible for a full range of customer services, payments accounting and financial reporting for appropriated, revolving and trust funds. Resolves/validates customer inquiries/requirements and initiates/coordinates analysis of systems operations and change requests, as required.

REPORTS AND ANALYSIS DIVISION
Mission

The Reports and Analysis Division has responsibility for receipt, analysis, consolidation and distribution of all USACE financial reports (civil, military and revolving fund) to external reporting agencies. Provides status reports to all serviced activities.

Functions:

1. Maintains customer profiles.
2. Receives, interprets and clarifies internal/external agency reporting policies and procedures.
3. Issues letters of instructions on monthly, quarterly and year-end reporting requirements to USACE activities. Explains relationship between various accounting reports, edits and general ledger accounts.
4. Receives, reconciles, analyzes/interprets all USACE activities upward accounting reports (civil, military, trust, and revolving fund)
5. Provides status reports to USACE activities on upward reporting performance (timeliness and accuracy) . Coordinates any unreconciled activity reports with Accounting Operations Division within the UFC.
6. Prepares all USACE outgoing consolidated financial reports and statements (civil, military, trust, and revolving fund) Ensures all outgoing reports are complete, accurate and on time.

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7. Prepares briefings for certifying officials pertaining to financial reports and statements.
8. Distributes reports to external reporting agencies.
9. Receives, distributes and reports status of Foreign Military Sales obligations and expenditure authority.
10. Develops, maintains and documents procedures and requirements for the consolidated accounting reporting system.
11. Analyzes and initiates system changes for the consolidated accounting reporting system.

ACCOUNTING OPERATIONS DIVISION
Mission

Plans, organizes, directs, coordinates and reviews work of the Accounts Receivable (AR) and Debt Management Branch, Accounts Payable Branch and Field Accounting and Reporting Branch of the USACE Finance Center. Assures each Branch applies uniform application of DFAS and USACE Financial management regulations for USACE activities serviced.

Accounts Receivable (AR) and Debt Management Branch
Mission

Effectively manages the Accounts Receivables and Debt Management Branch activities of the UFC. Possess interactive skills adequate to determine effective tone for correspondence. This includes telephone and face-to-face communications with senior command members, debtors, creditors, litigators, hearing officials and others. Is familiar with following:

- a. Serviced activities mission, types of goods and services provided, customer profiles and accounting information requirements.
- b. Documentation and collection procedures for debt types, follow-up provisions and the level at which each procedure occurs.
- c. Internal controls as applies to accounts receivables and debt management.
- d. Various public laws and regulatory procedures for management of accounts receivables and debt collection.

Functions:

1. Maintains customer profiles by activity and debtor.
2. Reviews to ensure accounts receivables are recorded in the proper fund appropriation or receipt account when events occur that entitles a collection of funds.
3. Analyzes accounting system to ensure interest and administrative fees are recorded as income when earned.
4. Processes and maintains records on approved installment collections.
5. Processes requests for waivers of indebtedness.
6. Requests salary and administrative offsets from other DoD components or Federal agencies.
7. Takes aggressive collection action with proper follow-up by:
 - a. Encouraging debtors to repay their debt to avoid interest, penalty and administrative fees.
 - b. Making demand for debt payment in writing in accordance with legal response time.
8. Reviews and analyzes accounting system output of aged accounts receivable by type, appropriation and activity.
9. Maintains contact with personnel in serviced activities and expedites to obtain information on delinquent accounts to avoid write-off.
10. Processes delinquent A/R listing through serviced activity DRM*s to commanders.
11. Maintains records on claims receivables by activity.
12. Maintains records on long term receivables by activity.
13. Proposes alternative means of collection when debt collection produces extreme financial hardship.
14. Processes fraudulent debts.
15. Analyzes accounting system output, initiates system change request as required.

**Accounts Payable Branch
Mission**

Effectively manages the Accounts Payable Branch which has responsibility for the processing and certifying of payment vouchers for all legal liabilities of USACE activities serviced, including commercial payments, travel, temporary duty and permanent change of station.

Vendor Payment Section

Functions:

1. Responds to customer inquiries.
2. Receives vendor invoices and enters in the automated accounting systems.
3. Reviews automated accounting system for receiving reports. Maintains contact with personnel from service activities to expedite receiving reports to avoid lost discounts and interest payments.
4. Determines whether a payee is entitled to a particular type payment under U.S. government regulations and under the authorizing document.
5. Reviews data computations generated by the automated accounting system to ensure correct amounts, due dates, cost effectiveness of offered discounts and computation of interest penalty.
6. Executes automated accounting system matching program to match invoices, receiving reports and other related automated documents.
7. Through automated accounting system, certifies vouchers for payment so that check or electronic funds transfer (EFT) is made on the correct payment date.
8. Reviews automated payment history files.
9. Reviews automated accounting system output for preparation of Prompt Payment Act (PPA) Report.
10. Makes stoppage and offset against contractors indebted to the U.S. Government.

11. Handles assignment of claim cases and bankruptcy cases, including ensuring that legal directives are followed and payments are made to the correct person/organization.
12. Reviews and ensures internal controls for commercial pay activities are in place and internal control checklists are used for the evaluation of commercial payments process.
13. Reviews and resolves or initiates necessary corrective action on detected errors.
14. Analyzes accounting system output and initiates change request as required.

Travel Payment Section

Functions:

1. Clarifies or interprets applicability of the Joint Federal Travel Regulation (JFTR) and for AR 37-106 for military and civilian travelers of the USACE for both temporary duty (TDY) and permanent change of station (PCS).
2. Provides instructions and administrative procedures for processing payments pursuant to provisions in paragraph 1 above.
3. Reviews and ensures internal controls for travel pay activities are in-place and internal control checklists are used for the evaluation of the travel pay process.
4. Assures travel payment vouchers contain information and documents needed to establish entitlement for payment.
5. Ensures travel vouchers presented for payment are properly signed or automated voucher have been electronically signed.
6. Requests additional information/documents to justify payment when information presented does not contain sufficient authority for payment.
7. Determines amounts due by manual computation or through the automation of the computation process.
8. Analyzes automated accounting system computation to determine proper payment entitlement. Submits system change request if errors are detected.

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9. Analyzes accounting system to assure prevention of duplicate payments.
10. Through a statistical sampling technique, ensures a system is in place for audit of travel vouchers.
11. Processes waivers of claims of travel, transportation and relocation expenses.
12. Reviews automated payment history files to ensure all related data is properly recorded.
13. Authorizes advance payment allowances through the automated accounting system and reconciles advances with disbursing and accounting on a monthly basis.
14. Coordinates with Accounts Receivable and Debt Management Branch for recoupment of delinquent travel advances.
15. Maintains contact with personnel in serviced activities to ensure travel settlement vouchers are submitted within 15 days of completion of TDY.
16. Turn around time for computation and disbursement is within the DA standard.

**Field Accounting Operations and Reporting Branch
Mission**

Effectively manages the accounting reports and review and analysis functions for the UFC to include the following:

- a. Statutory and regulatory requirements pertaining to administrative control of funds.
- b. The level at which anti-deficiency funding controls are established for each appropriation.
- c. Rules for commitment accounting.
- d. Rules for obligating funds to include recording and review.
- e. Reimbursable orders, earnings and billings.
- f. Accounting for sales and revenues.

- g. Rules of cost accounting.
- h. Review and analysis techniques.
- i. Internal Controls.
- j. Relationship between various accounting documents and subsidiary file.
- k. Relationship between various standard general ledgers accounts.

Functions:

1. Reviews validity of documentation for recorded transactions.
2. Reviews output general ledgers to subsidiary records, researches and corrects detected errors.
3. Validates customer requirements and initiates system change request as required.
4. Processes/reconciles cross disbursing cycles.
5. Processes/reconciles TBO/TFO cycles.
6. Reconciles civil no check transactions.
7. Processes/reconciles inter/intra fund bills.
8. Reconciles unmatched disbursements.
9. Reviews/monitors/processes accrual transactions.
10. Provides status of reimbursable orders.
11. Prepares/reconciles/forwards reimbursable billings.
12. Analyzes system effectiveness and resolves/reconciles/reports problems as required.
13. Ensures that all installation automated system reports including outgoing status reports are complete, accurate and timely.
14. Maintains contact with personnel in serviced activities to assist with reports and data when errors are detected.

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15. Coordinates with the Reports and Analysis Division to provide serviced activities with year-end and month-end procedures.

DISBURSING DIVISION Mission

Disbursing Officer*s (DO) and Deputy DO are overall responsible for the operation of the Disbursing Division. DO and deputies are required to keep safely all public funds collected by them or otherwise placed in their possession and custody. Disburses all USACE activity certified legal liabilities by either U.S. Treasury check or through Electronic Funds Transfer (ETF). Ensures physical security is maintained, letters of appointment are current and up-to-date including specimen signatures of assigned DO and deputies. Controls and prevents unauthorized use of signature plates and check signing machines.

Functions:

1. Processes collections and deposits.
2. Processes dishonored checks.
3. Maintains/controls blank check stock.
4. Prepares/issues U.S. Treasury checks.
5. Generates/confirms Electronic Fund Transfers (EFT) transmissions.
6. Processes recertified replacement checks.
7. Processes returned undeliverable checks.
8. Reconciles daily automated disbursement/collection registers.
9. Reconciles weekly check issue data report by Disbursing Office Symbol (DSSN).
10. Reconciles all USACE activities automated disbursement/collection reports to include SF 1219, SF 1220 (statements of accountability and transactions) and the Data Element Management/Accounting Reporting System (DELMARS).
11. Reconciles EFT transmission.

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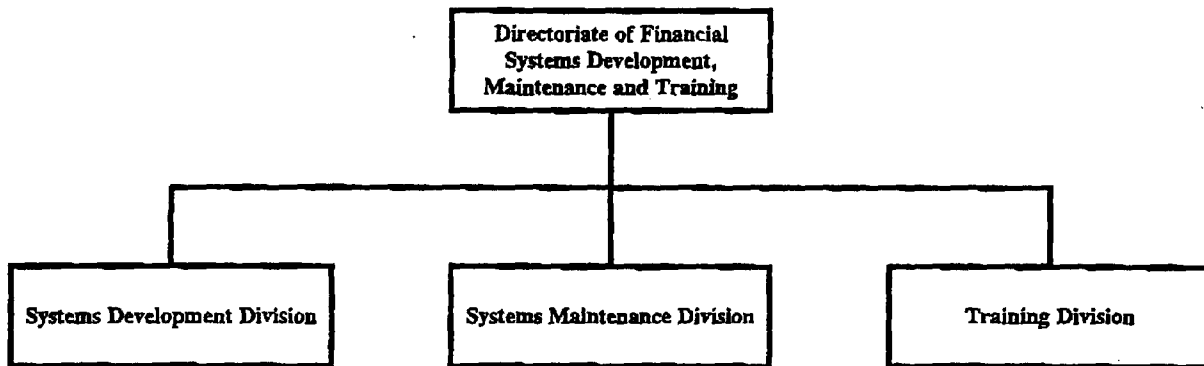
12. Reconciles suspense, deposit and budget clearing accounts by USACE activity.

13. Maintains Imprest and Change Fund files. Reviews for regulatory compliance and ensure USACE activities are performing quarterly unannounced inspections including cash counts.

14. Reconciles monthly statement of difference from treasury.

15. Verifies daily check signing machine counter with treasury checks issued.

16. Reconciles collections to deposit confirmation from Treasury.



**DIRECTORATE OF FINANCIAL SYSTEMS DEVELOPMENT, MAINTENANCE AND
TRAINING
Mission**

Serves as the deputy director of the UFC and principal advisor to the Director UFC for financial systems development, maintenance and training. Leads, directs, manages and supervises the execution of the research, analysis development, installation, systems training and maintenance of standard USACE-wide automated financial management systems.

Functions:

1. Serves as satellite focal point with Defense Mega Center/DFAS-HQ and liaison for the USACE Finance Center (UFC).
2. Serves as the principal project manager in the deployment and implementation of new accounting systems.
3. Maintains active liaison with other functional area proponents and their related system development efforts to assess impact and potential utility of automated interfaces.
4. Coordinates all functional requirements to ensure the integrity of data in the systems development process of standard systems and migration systems.
5. Performs investigations of new technologies and business procedures that may be applicable to the general operations of automated accounting systems.
6. Analyzes and defines system requirements for new applications.
7. Provides data management expertise, guidance and support to functional personnel.
8. Provides documentation and management support for submission of System Change Requests.
9. Identifies, validates and documents financial system deficiencies and user needs.
10. Evaluates, tests and implements functionality of completed System Change Requests.
11. Develops, maintains and documents procedures, and reporting requirements for various automated accounting modules.

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12. Coordinates review of audits, inspections and reviews of the automated system, operating budgets, ADPE requirements within the UFC.

13. Performs USACE project management functions for the Federal Manager*s Financial Integrity Act Program for Comptroller of the Army.

14. Develops and provides detailed documentation to support and maintain financial automation initiatives.

15. Provides training and support to USACE team members on CEFMS applications.

16. Manages and safeguards corporate data as an asset.